



Budget in Brief

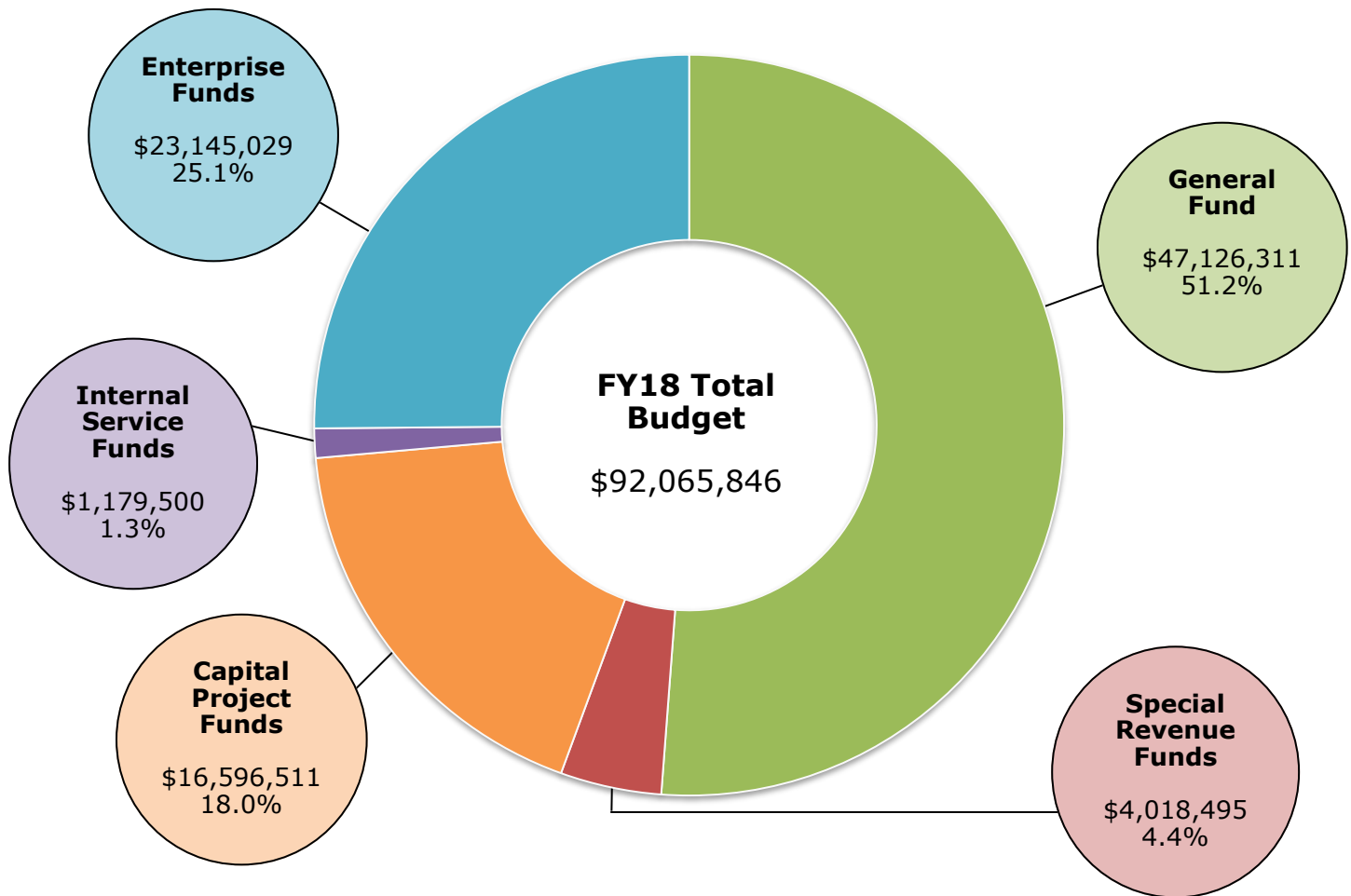
Fiscal Year 2018

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The **Fiscal Year 2018 Budget In Brief** is designed to provide an overview of the FY 2018 Budget in a simple framework. Over the next few pages you will find information on revenues and expenditures, organization and staffing, goals and objectives, and capital projects. For a more in-depth look at the budget, please reference the FY 2018 Budget Book available on the City's website (www.SmyrnaCity.com).

FY 2018 Total Budget



The **General Fund** is the main fund of the City. It pays for all City activities related to providing central government services.

The **Special Revenue Funds** are smaller funds set up to hold the monies that are legally restricted for specific purposes. Examples of some of these funds are the Hotel/Motel fund, the E-911 fund and the Donations & Special Fees fund.

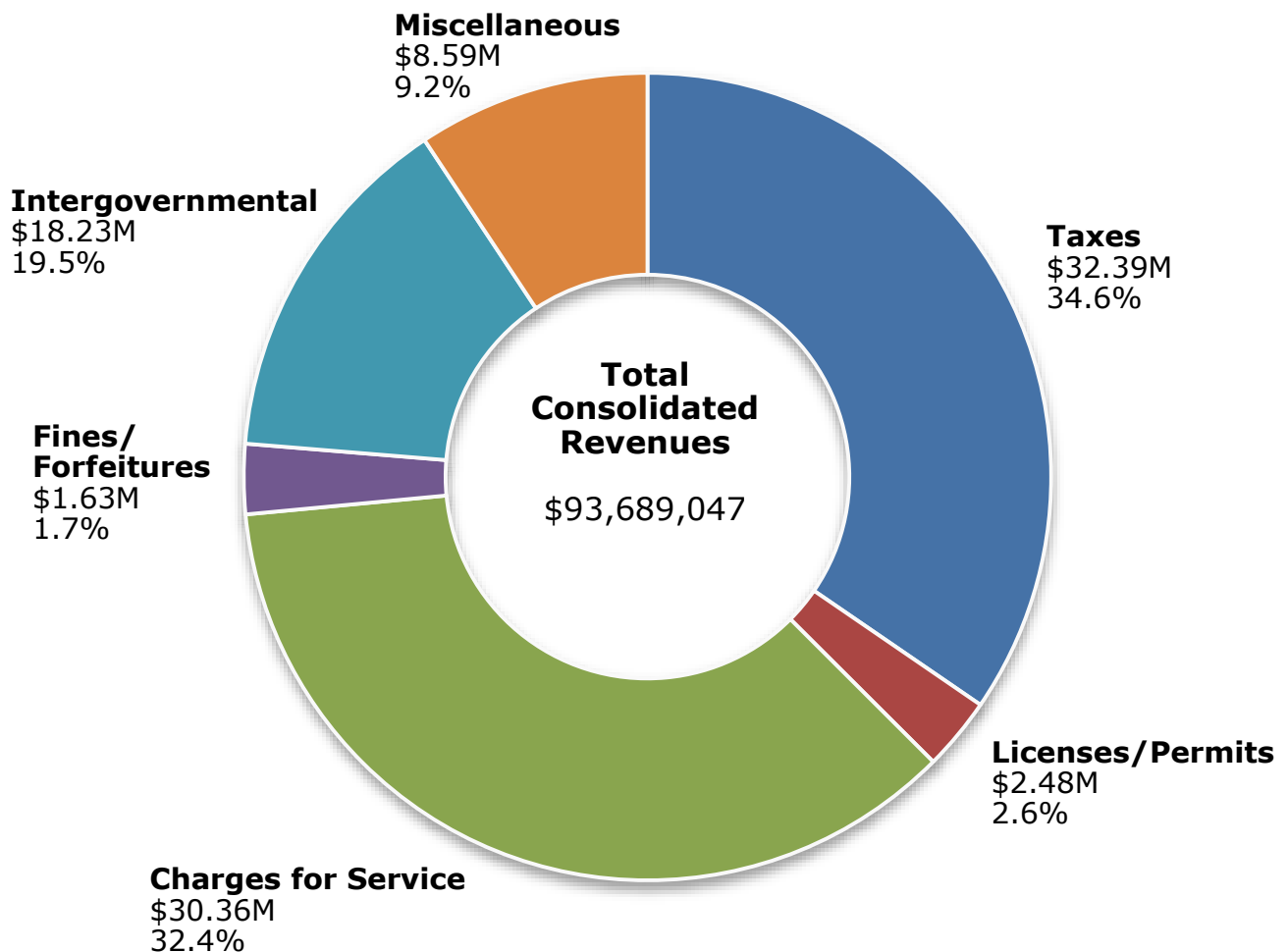
The **Capital Project Funds** are used to pay for upgrading and maintaining the City's capital assets such as buildings, land, vehicles, and streets. These funds include the SPLOST funds and the Capital Improvement Plan fund.

The **Internal Service Funds** include the Vehicle Replacement Fund established in FY 2015. This fund is used to replace any vehicles or rolling equipment which meet certain replacement criteria based on age and mileage.

The **Enterprise Funds** are various funds set up to hold the activities related to operating and maintaining the City's water, sewer, and storm water systems. These funds include the Water/Sewer fund, the Water/Sewer Capital Project fund, and the Storm Water fund.

Consolidated Revenues

Fund	FY 2018 Budget	%
General Fund	47,126,311	50.3%
Enterprise Funds	23,901,200	25.5%
Capital Project Funds	17,331,336	18.5%
Special Revenue Funds	4,050,700	4.3%
Internal Service Funds	1,279,500	1.4%
Total	\$93,689,047	100%



General Fund Revenues

Revenue Source	FY 2018 Budget	%
Taxes	30,841,850	65.4%
Charges for Service	8,311,780	17.6%
Miscellaneous	2,479,031	5.3%
Licenses/Permits	2,476,700	5.3%
Fines/Forfeitures	1,516,950	3.2%
Intergovernmental	1,500,000	3.2%
Total	\$47,126,311	100%

Five Largest Revenue Sources for the General Fund

1. Property Taxes

\$20,224,000 (42.9%)

A tax on real and personal property within City limits. Taxes are calculated by multiplying 40% of the appraised value by the millage rate of 8.99 mills then dividing by 1,000. The FY 2018 projection is based on an expected 8% tax digest increase and the City's historical collection rate.

2. Sanitation Charges

\$6,750,000 (14.3%)

Service charges paid by the City's sanitation and recycling customers. The residential fee is currently \$21.50 per month for weekly pickup. Detailed sanitation and recycling fee information can be found in the Schedule of Fees & Charges section of the Budget Book.

3. Franchise Taxes

\$3,894,000 (8.3%)

A tax on the use of public right-of-way for private purposes. The City has franchise agreements with utility companies who pay a tax on the use of public right-of-way for running their utility lines. The FY 2018 projection is up 4% based on historical actuals.

4. Insurance Premium Tax

\$3,350,000 (7.1%)

A tax paid by insurance providers based on premiums collected for policies written within the City. The FY 2018 projection is up 8.2% based on historical actuals.

5. Vehicle Taxes

\$1,600,000 (3.4%)

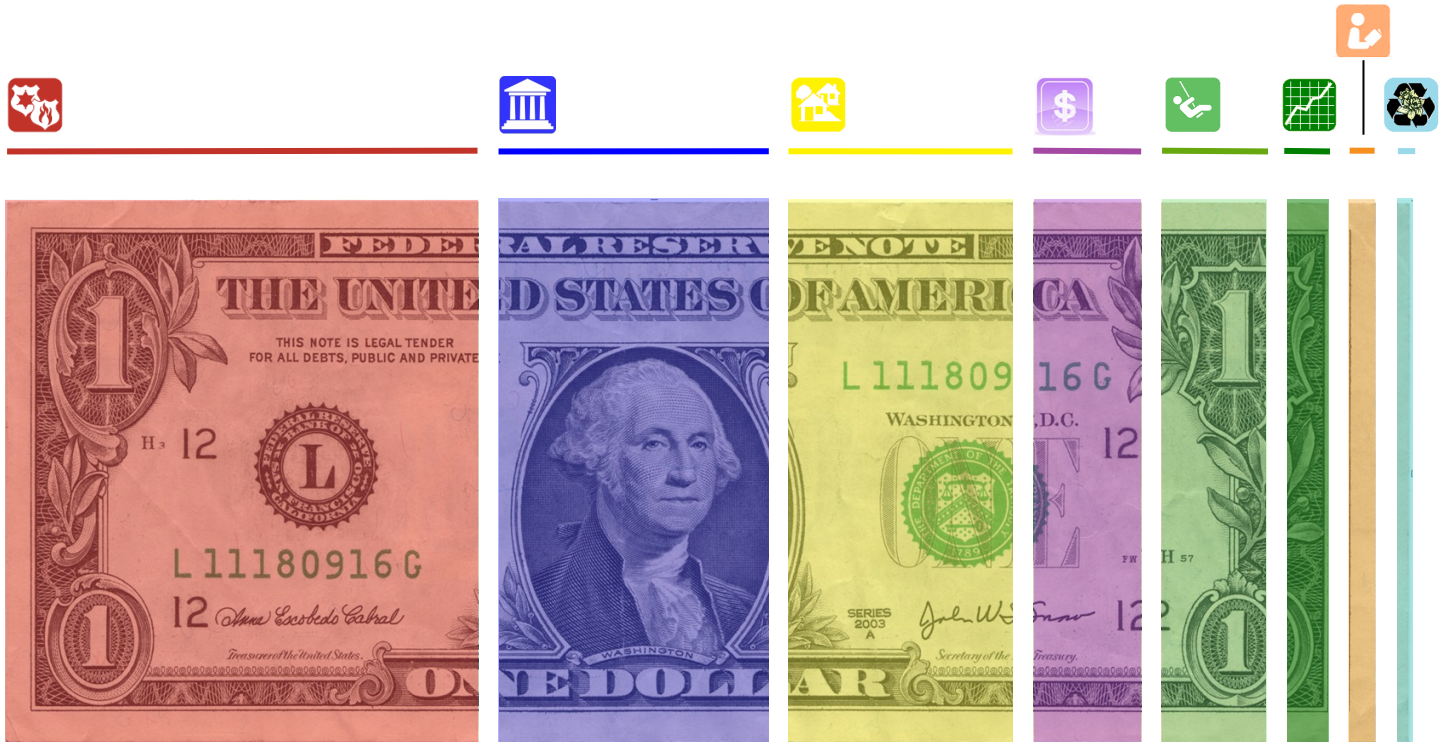
A tax on the assessed value of vehicles registered within City limits. Taxes are collected by the Cobb County Tax Assessor and remitted to the City monthly. The FY 2018 projection is down 13.1% since the "birthday tax" on older vehicles is being phased out by the state's new Title Ad Valorem Tax effective March 1, 2013.

Your Property Tax Dollar at Work

Your property taxes represent 43% of General Fund revenues. This diagram shows what each dollar pays for. The narrative for each category highlights select goals and objectives identified as priorities for FY 2018. For a full picture of each department's Function, Goals, and Measures, refer to the Details section of the Budget Book.

As identified on the previous page, there are other revenue sources that also support these General Fund expenditures. You help keep our tax rate low when you do business with Smyrna – things like reserving meeting space at the Community Center, dropping off recyclables at the Smyrna Recycling Center, or opening a new business in Smyrna City limits.

Budgeted General Fund expenditures balance revenues at **\$47,126,311**.



Public Safety - \$0.38

- Provide effective law enforcement and quality protection for all citizens of Smyrna.
- Relay information with speed and accuracy from the E-911 Call Center to Police and Fire personnel.
- Oversee a 2016 SPLOST project to replace Fire Station 2 on Concord Road.
- Continue development of community risk reduction efforts through the Fire Prevention division.
- Continue community preparedness activities through *Ready Smyrna*.

General Government - \$0.21

- Promote policies, procedures, codes and ordinances to maintain a fiscally sound and progressive City.
- Meet the goals and objectives established by Mayor, Council, and Department Heads.
- Handle all municipal court cases in a timely, efficient, and courteous manner.
- Equip internal departments such as Finance, Information Technology, and Human Resources to support the effective and efficient operations of the City.



Public Works - \$0.18

- Oversee 2016 SPLOST projects including improvements to Windy Hill Road, designated intersections and pedestrian walkways, and other critical infrastructure.
- Provide the highest level of sanitation and recycling services at a fair cost to citizens.
- Provide potable water and sanitary sewer service to the citizens.
- Provide safe, well-maintained roadways for the citizens.



Debt Payments - \$0.09

- Fund \$4.05M in bond payments from the General Fund in FY 2018.
- Continue to maintain the AAA bond rating from Standard & Poor's.
- Seek to improve upon the Aa1 bond rating from Moody's.
- Manage draws from 2016 Series revenue bonds to acquire land in preparation for the Windy Hill Road improvement project, to be reimbursed by 2016 SPLOST funds.



Parks & Recreation - \$0.08

- Complete a 2018-2023 Master Plan for Parks and Recreation to include trail overlay.
- Expand family event programming and offer new camp opportunities during school breaks.
- Begin managing the renovated Reed House as a public rental facility.
- Implement a marketing plan to attract and retain corporate rental groups to the Community Center.
- Promptly address maintenance issues for all park amenities and implement a preventive maintenance program for all sports fields.



Community Development - \$0.03

- Provide assistance on planning, zoning, building, engineering, and economic development matters.
- Encourage high quality development through rational, thoughtful, and realistic decision-making.
- Begin to develop implementation plans and funding strategies associated with the completion and adoption of the Spring Road LCI study and South Cobb Drive STP study.
- Establish an overlay district to address development pressures associated with the Braves/SunTrust Park "halo effect."



Library - \$0.02

- Cultivate collections that excite and energize customers.
- Offer engaging programs for people of all ages and backgrounds that inspire curiosity and support individual growth.
- Strengthen the Library's communications and social media outlets to engage both physical and virtual customers with the Library and with each other.

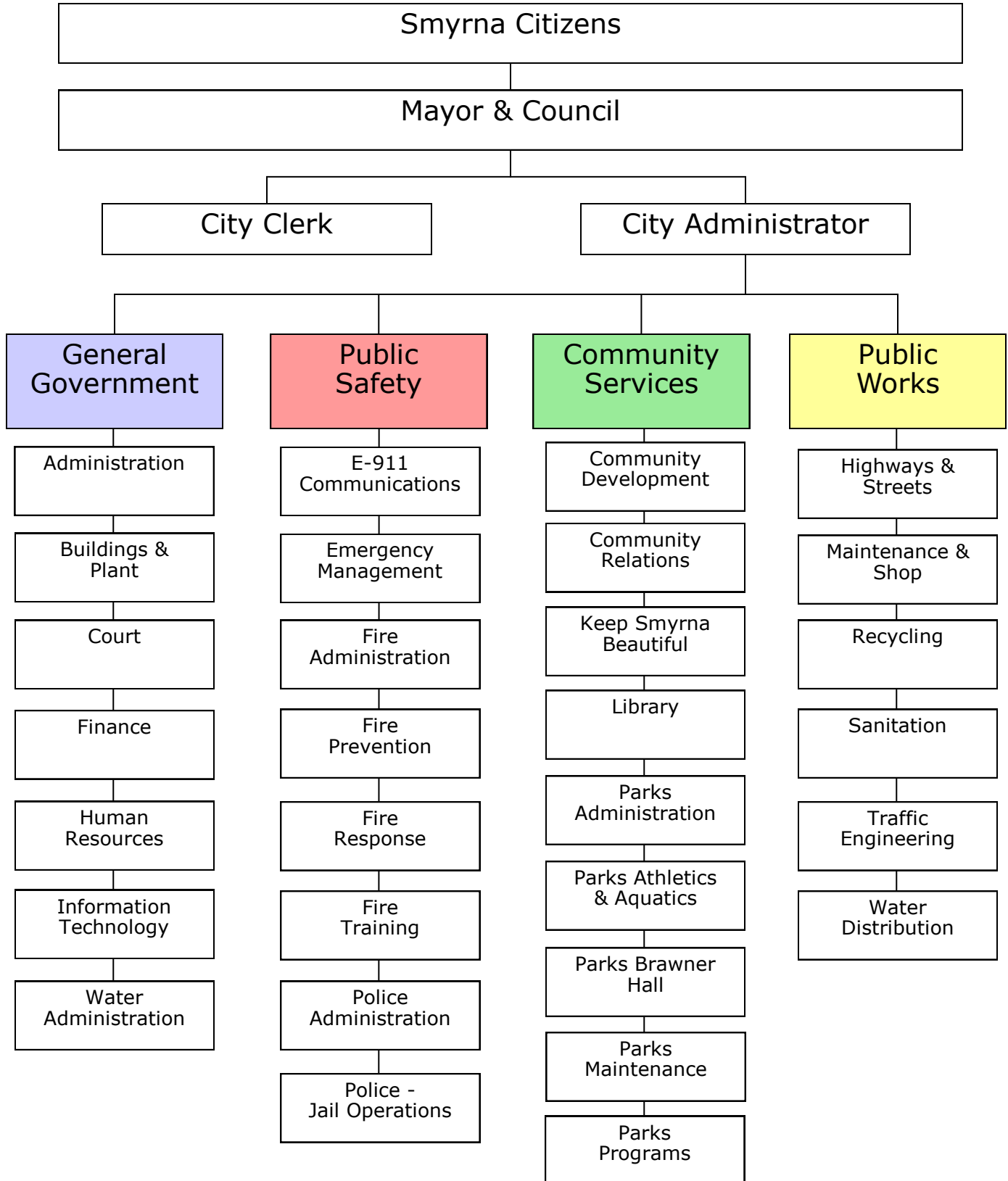


Keep Smyrna Beautiful - \$0.01

- Reinforce image development by coordinating beautification projects, promoting best practices in gardening and tree management, abating and preventing graffiti, and organizing clean-up efforts.
- Promote the proper handling of solid waste and litter through educational programs on recycling, composting, waste reduction, and litter prevention.

Organizational Chart

The **City of Smyrna** operates under a Mayor-Council form of government. The Mayor and all seven Council members are elected by the citizens of Smyrna to four-year terms. The governing body appoints a City Administrator to oversee the daily operations of the City.



City Personnel

FY 2018 Summary of Full-Time Equivalents by Department

446.57 Authorized Full-Time Equivalents

General Government 52.47

9.25 Administration
4.00 Buildings & Plant
6.90 Court
7.00 Finance
9.25 Governing Body
4.07 Human Resources
5.00 Information Technology
7.00 Water Administration

Public Safety 233.86

22.36 E-911 Communications¹
0.00 Emergency Management
5.00 Fire Administration
5.00 Fire Prevention²
69.00 Fire Response
3.00 Fire Training
108.00 Police Administration
21.50 Police - Jail Operations

Community Services 75.24

15.00 Community Development
2.13 Community Relations
4.95 Keep Smyrna Beautiful
12.05 Library
10.52 Parks Administration
5.85 Parks Athletics & Aquatics
5.49 Parks Brawner Hall³
11.25 Parks Maintenance
8.00 Parks Programs

Public Works 85.00

24.00 Highways & Streets
7.00 Maintenance & Shop
7.00 Recycling
21.00 Sanitation
5.00 Traffic Engineering
21.00 Water Distribution

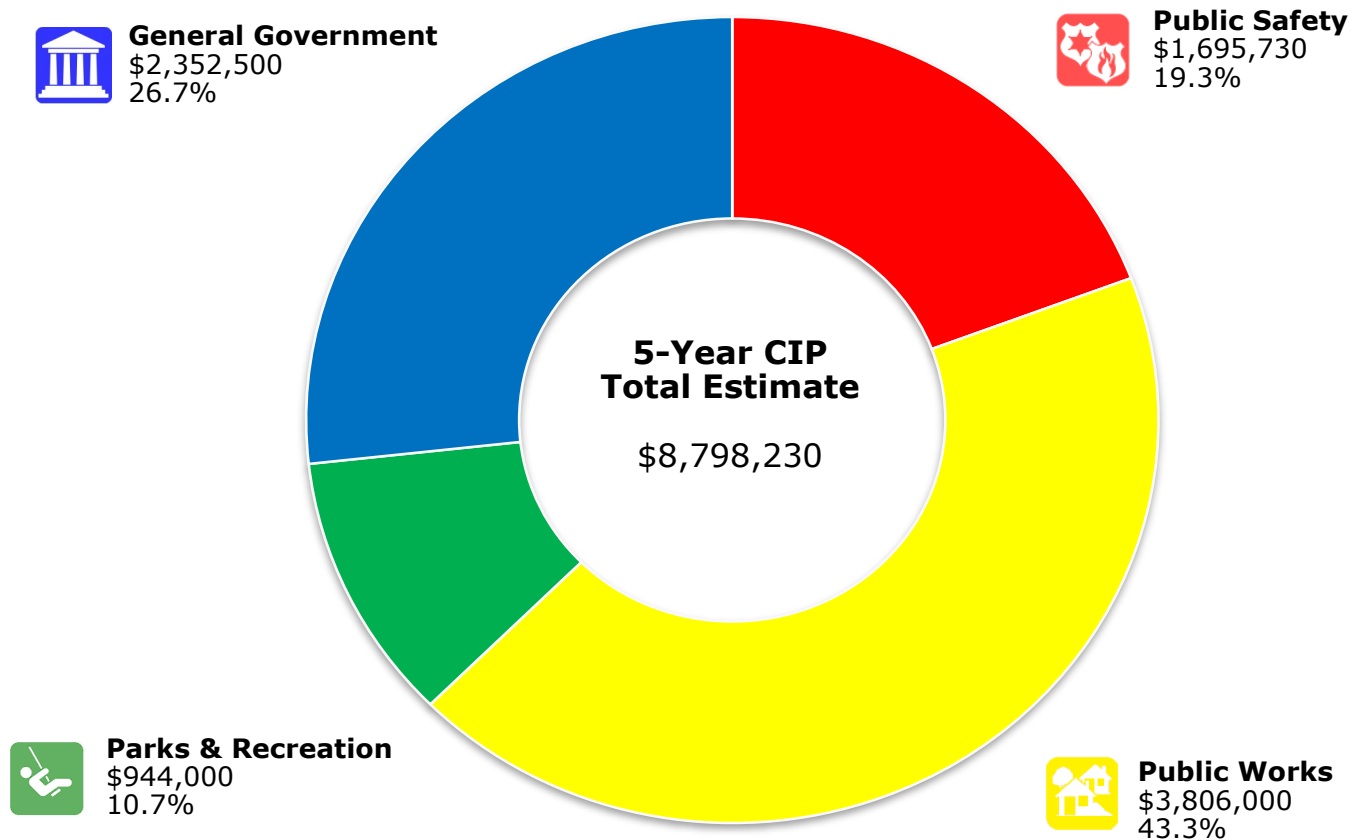
FY 2018 Personnel Additions

1. E-911 Communications - Four new FT Communications Officers
2. Fire Prevention - One new FT Fire Lt. Inspector/Investigator
3. Parks Brawner Hall - One new FT Maintenance Technician

Capital Improvement Plan

FY 2018 - FY 2022 General Fund CIP

The **Capital Improvement Plan** is a document approved by Mayor & Council along with the FY 2018 Budget that outlines a 5-year plan for upgrading, maintaining, and replacing the City's capital assets. Capital assets are items which cost at least \$20,000 and have a useful life of at least three years.



Capital Projects

FY 2018 General Fund CIP Projects

There are **20** CIP projects budgeted at **\$1,064,500** for FY 2018.



General Government

- Replace approximately 200 office phones with current models.
- Replace desktop computers (ongoing project).
- Implement RFID technology at the Library.



Public Safety

- Replace roof at Fire Station 4.
- Acquire ImageTrend reporting software for Fire Administration.
- Replace police laptop computers (ongoing project).
- Convert part of the City Records Building to be used for Police evidence storage.
- Replace all tactical body armor vests for the Police SWAT Team.



Public Works

- Replace worn carpet in City buildings (ongoing project).
- Resurface parking lot at Tolleson Park.
- Resurface parking lot at City Hall.
- Repair roofs at Community Center and Police Station.
- Install additional pan-tilt security camera at the Public Works Complex.
- Install new electronic gates at Tolleson Park and the Public Works Complex.
- Equip a fleet service truck with a crane to facilitate repairs.
- Purchase sanitation roll-out carts for new customers (ongoing project).
- Replace underground sanitation cans (multi-year project).



Parks & Recreation

- Purchase gym floor covering for non-sporting events at the Community Center.
- Upgrade the Community Center restrooms (multi-year project).
- Renovate fields at Brinkley Park and Tolleson Park.

Hotel/Motel Fund

The **Hotel/Motel Fund** pays for the promotion of travel and tourism in Smyrna. Revenues come from a state-mandated tax on hotel and motel proceeds on all rooms rented within City limits and from a state-mandated tax on all car rentals within City limits. No property tax revenues fund any portion of the Hotel/Motel Fund.

Revenues

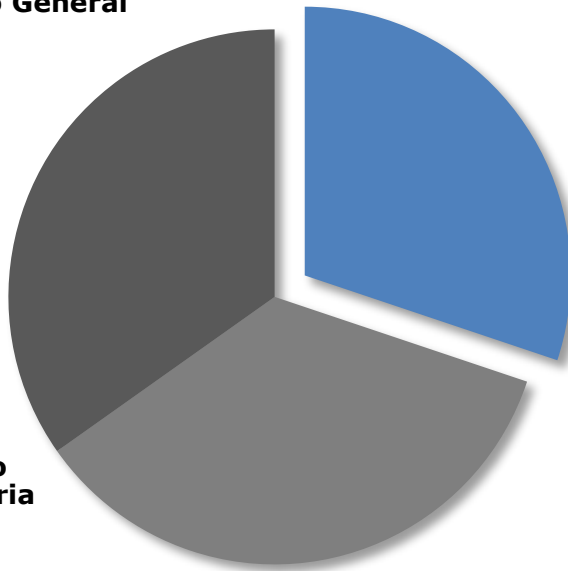
Revenue Source	FY 2018 Budget	%
Hotel/Motel Taxes	1,411,000	89.5%
Auto Rental Taxes	140,000	8.9%
Commission on Tax Collected	25,600	1.6%
Total	\$1,576,600	100%

Expenditures

Only **31%** of the budgeted expenditures in the Hotel/Motel Fund are for the staffing, operations, and promotions of the Community Relations Department.

Transfer to General Fund
\$529,125
34.2%

Payment to Cobb Galleria
\$533,788
34.5%



Remaining **\$483,041** (31.2%) pays for:

- 2 full-time positions within the Community Relations Department dedicated to marketing and promoting the City and all of its operations and services.
- Community events such as the Smyrna Birthday Celebration, Jonquil Festivals, Summer Concert Series, Jonquil Jog, Smyrna Food Truck Tuesdays, and other events and activities.
- Developing and maintaining the City's website and social media sites.
- Managing media relations.

E-911 Fund

The **E-911 Fund** pays for the staffing and maintenance of the City's E-911 Call Center. Revenues come from state-mandated E-911 fees that landline and cell phone providers collect from their customers and pass on to the City.

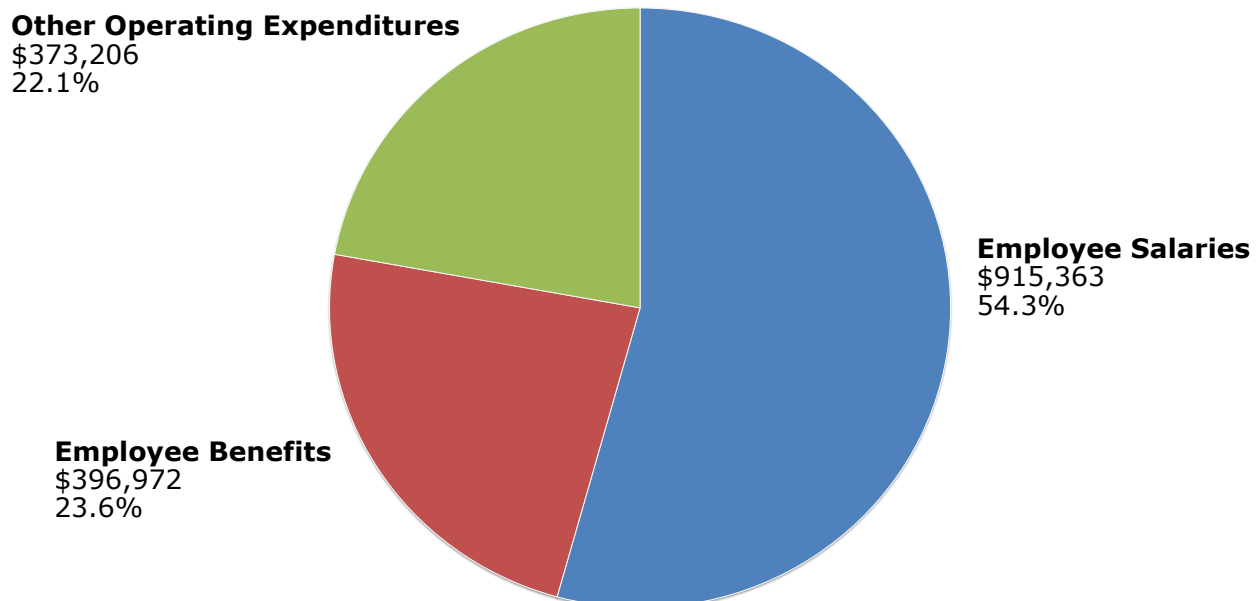
It is becoming rare for cities to operate their own E-911 centers. In a time when more and more cities are dropping the service and letting county governments take it over, Smyrna is proud to continue offering a 24/7 center dedicated to taking emergency calls from Smyrna businesses and residents.

Historically, the E-911 Fund has been subsidized by the General Fund. In FY 2018, it is anticipated that Smyrna will begin providing E-911 services to nearby cities. These new business relationships will allow this fund to become self-sustaining.

Revenues

Revenue Source	FY 2018 Budget	%
E-911 Fees	1,605,100	95.1%
Intergovernmental Revenue	80,000	4.7%
Interest Revenues	2,000	0.1%
Subsidy from General Fund	0	0.0%
Total	\$1,687,100	100%

Expenditures



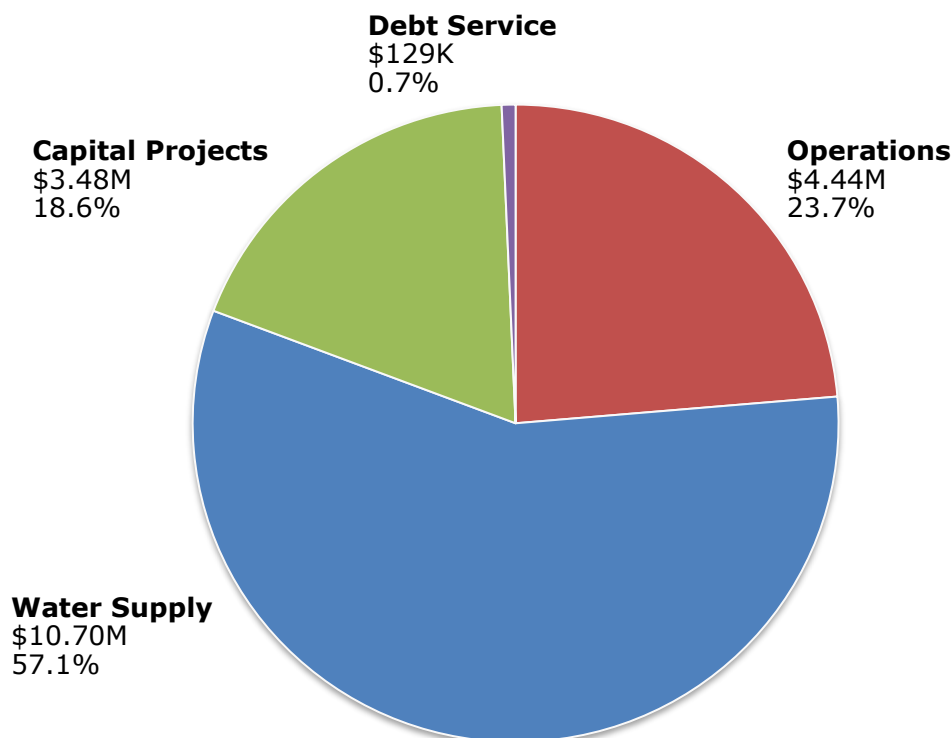
Water/Sewer Fund

The **Water/Sewer Fund** pays for the staffing, operations, and maintenance of the City's water and sewer systems. It also includes a transfer to the Water/Sewer Capital Projects Fund. Revenues come from rates charged to the City's water and sewer customers, as determined by a schedule of base charges and tiered volumetric pricing.

Revenues

Revenue Source	FY 2018 Budget	%
Sewer Charges	8,485,000	43.9%
Water Charges	6,800,000	35.2%
Base Rates	3,200,000	16.5%
Late Penalties	400,000	2.1%
Sewer Tap Fees	200,000	1.0%
Water Tap Fees	200,000	1.0%
Connection Fees	57,500	0.3%
Other Miscellaneous Revenue	(1,300)	0.0%
Total	\$19,341,200	100%

Expenses

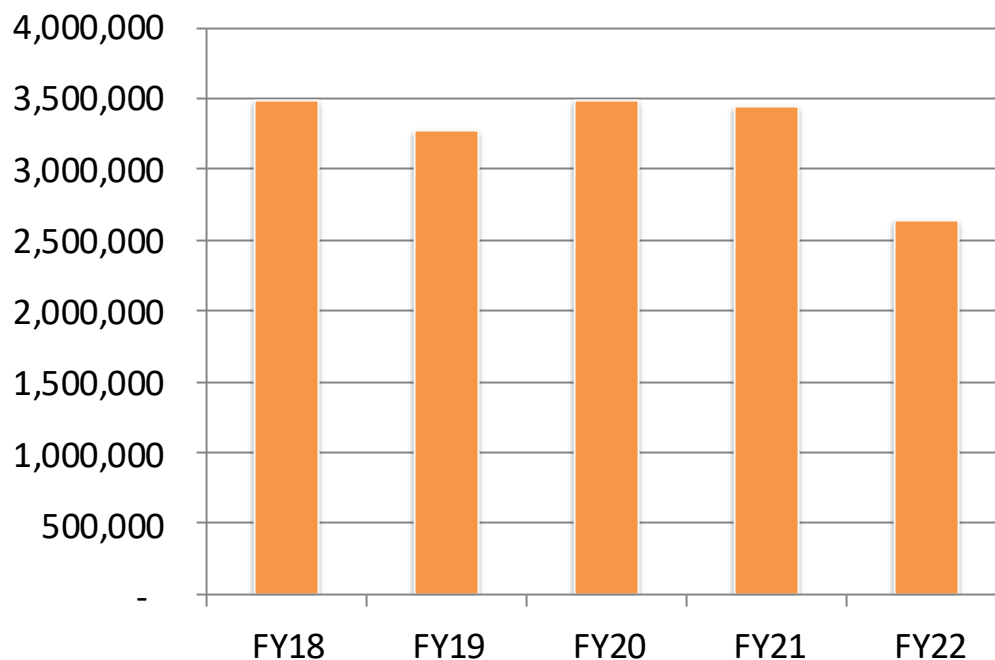


Water/Sewer Capital Projects

The **Water/Sewer Capital Project Fund** holds the Water/Sewer Renewal & Extension cash account. The Water/Sewer Fund transfers budgeted funds into this account each year for the purpose of funding improvements to the water and sewer systems.

In FY 2017, the City used about \$4.5M from Water/Sewer Fund reserves to improve the Jonquil Sanitary Outfall. In FY 2018, the Water/Sewer Fund is expected to begin rebuilding those reserves, as projected revenues outpace budgeted expenditures by \$596K.

5-Year Water/Sewer Capital Project Estimate: **\$16,332,000**



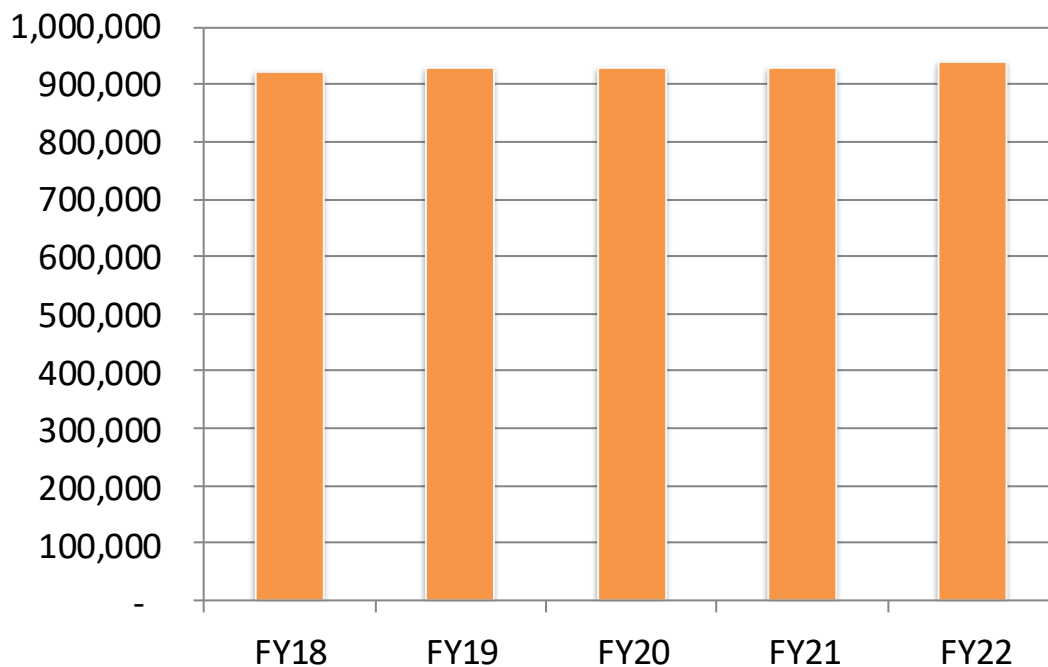
FY 2018 Water/Sewer Capital Projects

- Infrastructure improvements
- Drainage improvements
- Replace 1" water meters and back flow preventers
- Replace water meter dials
- Sewer camera and box

Storm Water Fund

The **Storm Water Fund** accounts for all storm water infrastructure and maintenance projects. Revenues come from the fee paid by customers of the Storm Water Utility. In FY 2018, the City will adopt a modest fee increase from \$2.45/month to \$2.95/month. This will help the fund remain self-sufficient as infrastructure improvements continue to be made. Like the General Fund CIP and Water/Sewer Capital Project Fund, this fund uses a 5-year outlook to help the City prepare for scheduled projects.

5-Year Storm Water Project Estimate: **\$4,650,000**



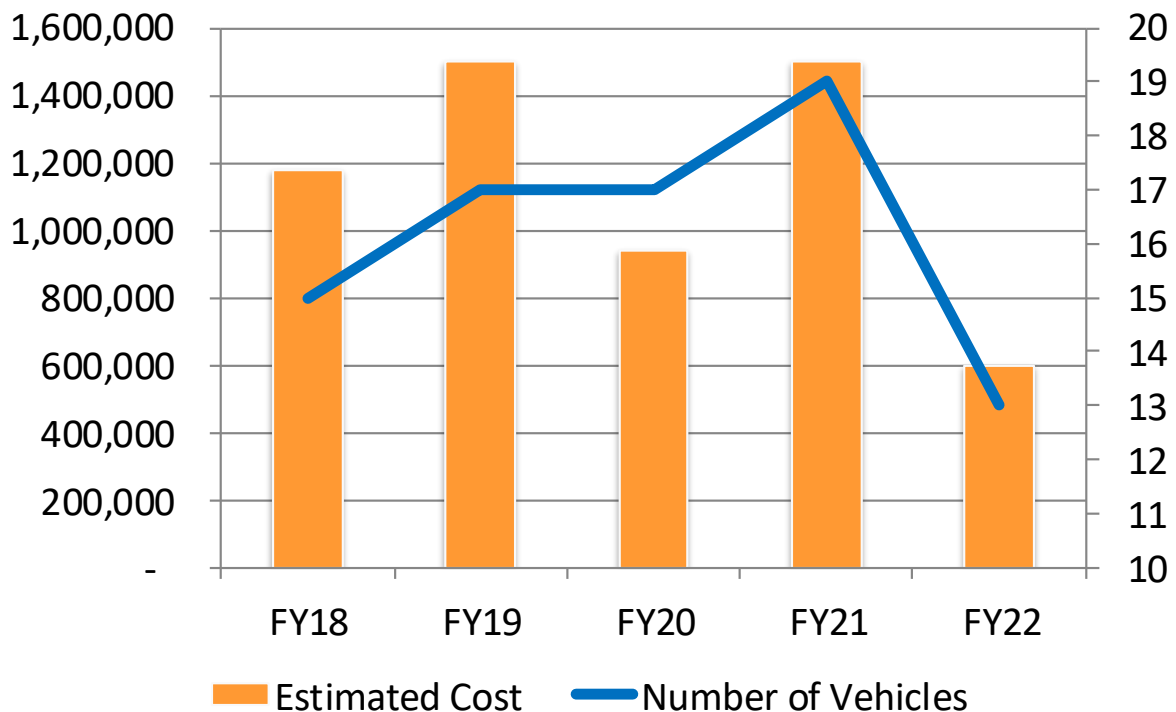
FY 2018 Storm Water Projects

- Miscellaneous projects

Vehicle Replacement Fund

The **Vehicle Replacement Fund** is the City's only Internal Service Fund. It provides funding for the replacement of the City's vehicles and rolling fleet. The City has about 220 vehicles in its fleet. Replacement criteria include mileage and age of each vehicle. Revenues for this fund are operating transfers from the General Fund and the Water/Sewer Fund.

5-Year Vehicle Replacement Estimate: **\$5,705,975**



FY 2018 Vehicles

The following departments are budgeted to receive new or replacement vehicles in FY 2018:

- Highways & Streets (2)
- Maintenance & Shop (1)
- Police Administration (6)
- Water Distribution (6)